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December 19, 2014

Via Email and Federal Express

Mr. Steven V. King
Acting Executive Director
Washington Utilities & Transportation Commission
1300 S. Evergreen Pk. Dr. S.W.
P. O. Box 47250
Olympia, WA 98504-7250

Re: In the Matter of PUGET SOUND ENERGY, INC. Expedited Rate Filing
WN V-60, Tariff G, Electric Service, Advice No. 2013-01 and
Joint Petition of PSE and NW Energy Coalition for an Order Authorizing
PSE to Implement Electric Decoupling Mechanisms (Remand Proceeding)

**Docket Nos. UE-130137/UG-130138 (*consolidated*) and
UE-121697/UG-121705 (*consolidated*)**

Dear Mr. King:

Enclosed for filing in the above-referenced matter, please find the original and eleven (11) copies of the Rebuttal Testimony of Michael P. Gorman on behalf of the Industrial Customers of Northwest Utilities.

Thank you for your assistance. If you have any questions, please do not hesitate to call.

Sincerely,



Jesse O. Gorsuch

Enclosures
cc: Service List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached **Rebuttal Testimony of Michael P. Gorman** upon all parties of record in this proceeding, as shown below, by sending a copy via electronic mail and by mailing a copy via First Class U.S. Mail, postage prepaid.

DATED at Portland, Oregon, this 19th day of December, 2014.

Davison Van Cleve, P.C.



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